



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Curtis Dalglish  
DOCKET NO.: 19-07807.001-R-1  
PARCEL NO.: 02-15-301-006

The parties of record before the Property Tax Appeal Board are Curtis Dalglish, the appellant, by attorney Andrew J. Rukavina, of The Tax Appeal Company in Mundelein; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$14,560  
**IMPR.:** \$133,525  
**TOTAL:** \$148,085

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 2-story dwelling of frame exterior construction with 3,486 square feet of living area. The dwelling was constructed in 1994 and is approximately 25 years old. Features of the home include a basement, central air conditioning, two fireplaces, and a 970 square foot garage. The property has an approximately 41,400 square foot site and is located in Antioch, Antioch Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales duplicated on two grids. The appellant reported the comparables are located from 0.56 of a mile to 14.99 miles from the subject property and two comparables are located within the same assessment neighborhood code as the subject property. The parcels range in size from 11,330 to 52,180 square feet of land area and are improved with split-level or 2-story homes of frame exterior construction ranging in

size from 1,687 to 4,265 square feet of living area. Two homes each have a basement with a recreation room and one home has a lower level. Comparables #1 and #2 each have central air conditioning and a garage with either 850 or 863 square feet of building area. Each home has a fireplace. The comparables sold from January 2017 to May 2019 for prices ranging from \$155,000 to \$465,000 or from \$91.88 to \$120.75 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$126,680 which would reflect a market value of \$380,078 or \$109.03 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,085. The subject's assessment reflects a market value of \$450,243 or \$129.16 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Lake County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where comparable #2 is the same property as the appellant's comparable #1. The board of review reported the comparables are located from 0.05 to 0.17 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The parcels range in size from 40,580 to 43,920 square feet of land area and are improved with 1.5-story or 2-story homes of wood siding exterior construction ranging in size from 2,838 to 4,265 square feet of living area. The dwellings were built from 1991 to 1994. Each home has a basement with a recreation room, central air conditioning, a fireplace, and a garage ranging in size from 815 to 864 square feet of building area. The comparables sold from August 2018 to April 2019 for prices ranging from \$425,000 to \$475,000 or from \$109.03 to \$149.75 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparable #2, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the appellant's comparable #3, due to significant differences from the subject in dwelling size, design, foundation type, and location.

The Board finds the best evidence of market value to be the board of review's comparables, including the common comparable, which have varying degrees of similarity to the subject. These most similar comparables sold from August 2018 to April 2019 for prices ranging from

\$425,000 to \$475,000 or from \$109.03 to \$149.75 per square foot of living area, including land. The subject's assessment reflects a market value of \$450,243 or \$129.16 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 17, 2022



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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APPELLANT

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